

Property Taxation Review Committee
Report of Other Issues Subcommittee
Wednesday, December 15, 2004

Members:

Senator Ward
Representative Struyk
Kim Dreher
Cynthia Eisenhauer
Dale Hyman
Tom Jarrett
Mike Ralston
Curtis Rouse

Report of the Subcommittee

The Subcommittee recommends the following for consideration by the full committee:

1. That the proposed legislation entitled "An Act relating to property assessment for purposes of property taxation, including property assessment guidelines and creation of a property assessment appeal board to hear appeals of the action of local boards of review" be recommended for passage by the General Assembly to be initiated beginning with the assessment year beginning January 1, 2007.
2. That the Department of Revenue or the General Assembly address the issue of assessment of certain acreages as residential or agricultural.
3. That the General Assembly add information, and clarify existing information, on the property tax statement to show increases in assessments, expenditures, and levy rates in order to provide more transparency to the taxpayer and property owner.
4. That the General Assembly pass legislation providing that if an aggrieved taxpayer or property owner has his/her assessment lowered due to action of the local board of review or district court (or assessment appeal board, if enacted), the assessor shall not increase the assessment over the final assessment amount in the year protested or appealed until the next revaluation year unless the taxpayer/owner makes changes to the property.